

American Taxation Association

Volume 48, No. 3 Fall 2002

Ronald R. Tidd, Editor

PRESIDENT'S LETTER

I am truly honored and humbled to serve as your president for the 2002–2003 academic year. For me, the ATA has been a primary source of mentorship and encouragement that has allowed me to become a better scholar and teacher. Many of the highlights of my professional life are directly attributable to the helping hands I have had from ATA members. ATA members' generosity and commitment to tax research, education, and fellow colleagues is remarkable. The ATA could not be the outstanding professional organization that it is without the dedication of its members.

The ATA also has a long history of extraordinary leadership. This year's outgoing officers are no exception. If someone had a crystal ball and told Anne Christensen what she would face during her presidency, I don't know how she would have reacted. This soothsayer would have told her that a terrorist attack would occur that would leave no one unaffected and question the feasibility of having a Midyear Meeting. By the end of her term Arthur Andersen would no longer be auditing publicly held firms, and she would have to deal with the ramifications of this for the ATA. Oh, and by the way, the person that we had elected to succeed her would not be able to serve. Other than that, everything would be smooth sailing. Anne handled all these events and countless others exceptionally well and has been invaluable to me.

Fran Ayres is stepping down after three years of serving as our *JATA* editor. *JATA* is one of the crown jewels of the ATA. This is in no small measure due to the tireless efforts of outstanding editors and



Beth B. Kern
ATA President

their review boards. We are all deeply indebted to Fran for her leadership and setting a high standard to meet in the future. And, we can all look forward to reading more thought-provoking research under John Robinson's editorship.

Over the past year, Dave Stewart has been keeping us all up-to-date as secretary and is now stepping down to become our president-elect. Susan Anderson will be serving as our secretary, and Ellen Cook will continue to provide astute financial guidance as our treasurer. Amy Dunbar, our vice president, has organized a terrific program for the 2003 Midyear Meeting and *JATA* Conference. This year's theme is "Extending our Scholarship Beyond the University" and offers many exciting sessions. Refer to later pages in the *Newsletter* for the program as well as registration information. Because of the widespread interest in the tax shelter panel on Friday afternoon, John Robinson and the *JATA* Conference

Committee have decided to move up the beginning of the *JATA* Conference to 10:30 AM on Friday, February 28, so that the Conference would be finished by the time the tax shelter panel convenes late Friday afternoon. And, for those of you thinking ahead, Mark Higgins, our vice president-elect is busily beginning planning for the 2004 Midyear Meeting in Denver. He welcomes any of your suggestions for this meeting.

Many thanks go to our outgoing trustees who greatly benefited us through their wisdom. Thanks go to Bryan Cloyd, Bob Gardner, Brian Greenstein, and Ed Maydew. I look forward to insights from our continuing trustees: Hughlene Burton, Anne Christensen, Shirley Dennis, Gary McGill, and Scott McQuillan as well as our new trustees: Merle Erickson, Bob Halperin, Stu Karlinsky, Shelley Rhoades-Catanach, and Gillian Spooner. And, finally, I thank Ron Tidd and Steve Thompson who have agreed to continue as *Newsletter* editor and webmaster, respectively.

At the 2003 Annual Meeting in San Antonio, we welcome Deloitte & Touche as the new sponsor of the Teaching Innovation Award. I thank Deloitte & Touche for underwriting this important recognition of innovative teaching. After considerable discussion, the trustees decided that these innovations would be more widely disseminated if they were presented at the Midyear Meeting rather than at the

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NOTICE OF BUSINESS MEETING AND MEMBERSHIP VOTE

A business meeting of the American Taxation Association will be held at noon on Saturday, March 1, 2003, at the Hilton in St. Petersburg, Florida. On August 14, 2002, the ATA Board of Trustees approved a recommendation of an increase in membership dues from the current level of \$20 to \$35. The business meeting will be held to discuss and vote on the proposed increase.

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Annual Meeting. The award will continue to be presented at the luncheon at the Annual Meeting, but the presentation of the innovations will be done at the Midyear effective with the 2003 award. So, we can all look forward to the announcement of the 2003 ATA/Deloitte & Touche Teaching Innovation Award at the 2003 Annual Meeting in Hawaii with the presentation of the winning innovations along with the runners-up at the 2004 Midyear Meeting in Denver.

I also thank Ernst & Young as well as PricewaterhouseCoopers for supporting the Sommerfeld and Dissertation Awards. In addition, I thank KPMG for supporting our Midyear Meeting. We could not provide the high-quality programs you have enjoyed at Midyear Meetings without their support.

Gene Seago, the editor of our new *ATA Journal of Legal Research*, is now receiving manuscript submissions. I encourage anyone who would like to submit a manuscript to refer to the submission guidelines on the ATA web site (www.atasection.org). Now that the new legal journal is up and running, it is time to turn our attention to the feasibility of having an online education research journal. The Publications Committee under Gary McGill's leadership has been

charged with gathering information and making a recommendation to the trustees regarding its feasibility. At least two important issues need to be addressed. Any ATA journal must gain approval from the AAA Publications Committee. The primary question the AAA will ask focuses on what is unique about the research that would be published in the proposed journal that could not find a home in other journals that are currently available. The AAA looks at available journals in a broad sense and includes nonaccounting journals in its assessment. A second issue focuses on the supply of quality manuscripts. Will there be a steady stream of quality manuscripts to support a tax education research journal? One of the ways to obtain a measure of this is to examine the number of manuscripts submitted to the education research session at the Midyear Meeting. For the 2001 Midyear Meeting in Phoenix, a number of manuscripts were submitted to the tax education research session. But, at the 2002 Midyear Meeting in New Orleans, the interest dropped off with only three or four manuscripts submitted. There will be another education research session at the 2003 Midyear Meeting in St. Petersburg. This will be

another important data point to help the committee gauge future interest in an education research journal. The Publications Committee will be examining these issues and quite possibly others as it assesses the feasibility of having a tax education research journal.

We have some major challenges facing us over the next few years. Approximately 20 to 25 percent of new hires for public accounting firms are tax professionals. Over the past five years, only about 5 percent of new Ph.D.s have had a tax emphasis. The dearth in new tax scholars is a threat to the future of tax research, the ATA, and tax education. Along with this challenge is the uncertainty of how the aftermath of Enron will affect accounting practice and academia. I have formed a task force to leverage the thoughts of last year's Strategic Planning Committee in light of these issues. I look forward to disseminating their thoughts in future editions of the *Newsletter*.

This year promises to be another exciting one for the ATA. If you have any suggestions regarding what the ATA might do this year, please do not hesitate to phone, fax, or email me. I look forward to working with you in the coming year, and see you in St. Petersburg!

Newsletter Deadlines

The deadlines for submitting information for the *ATA Newsletter* are:

Spring Issue—December 16, 2002

Summer Issue—April 21, 2003

Please send your submissions in a digital format (Word or WordPerfect) to:

Ron Tidd

Email: Ron@rrtidd.com

Faculty announcements submitted to the *ATA Newsletter* are published in the Fall, Spring, and Summer issues. The announcements are selected on a FIFO and space available basis.

2002 AWARDS PRESENTATIONS

2002 ATA Outstanding Service Award

The following comments were made by Bob Gardner of the Awards Committee at the presentation of the 2002 ATA Outstanding Service Award to Susan Nordhauser of The University of Texas at San Antonio.

The purpose of the ATA Outstanding Service Award is to recognize ATA members who have provided outstanding service to the ATA for an extended period of time. To be eligible, one must have been an ATA member for at least 10 years when nominated, and must have a record of distinguished service. The Award has been given since 1994, and our Award recipient this year deservedly joins a distinguished list of former recipients.

This year's Service Award winner came to accounting via the back door by taking sufficient accounting coursework (after receiving a master's degree in another field) to sit for the CPA exam and squeak by with only the second highest score in the state where the exam was taken, as well as an Honorable Mention for the National Sells Award for having posted one of the top 50 scores in the nation that year. After a stint in public accounting the winner started, and completed, a Ph.D. at The University of Texas at Austin (graduating with a 4.0, I might add) and entered the academic world.

The winner's service to the ATA is as broad as it is deep. A partial list of the committees the winner has served on, either as a member or as chair include, the Certification of Tax Specialist Committee, the Committee on Tax Research Methodology, the Corporate Tax Policy Subcommittee, the Research Committee, the Committee on Tax Research Methodology, the Committee on Income Tax Simplification, the ATA/PwC Doctoral Dissertation Award Committee, the Nominations Committee, the Awards Committee, the Midyear Meeting

Program Committee, the Concerns of New Tax Faculty Committee, and several tours of duty on the Annual Meeting Program Committee. Our winner has also served several tours of duty on the JATA Editorial Board, as a member of the Board of Trustees, and as ATA Vice President.



Jack Kramer accepts the ATA Outstanding Service Award from Bob Gardner, on behalf of Susan Nordhauser.

I believe that this extensive service record is evidence of a strong interest in strengthening the ATA. It also demonstrates a genuine desire to help individuals in the profession and our academic community grow and develop. One nominator commented on "the tireless energy and boundless enthusiasm she devoted to all of the ATA responsibilities she took on over the years. She was just as enthusiastic with her last assignment as she was with her first."

Another nominator stated, "She served as the Chair of the Annual Program Planning Committee the year I was President. I had talked to several past presidents about possible candidates for this position, and her name kept coming up as a highly efficient and conscientious person for the job. They were certainly right. We were able to obtain more slots on the

program that year than we had in the past, and this is all due to her persistence and efforts. She has always been the ultimate team player in the ATA. She always has a word of encouragement for everyone, and she is one of the most positive persons that you will ever meet."

As you would suspect, the ATA is not the only organization that has benefited from our winner's enthusiasm for service. She has also served with distinction on AAA committees, in the American Society of Women Accountants, and in many different capacities at her university.

Our award winner is also a co-author of two textbooks, a winner of the Ernst & Young Tax Literature Award, a parent, a grandparent, and a world traveler. In fact, our winner enjoys family and traveling so much that many months ago extensive plans and arrangements were made for a magnificent family activity in San Diego, California. Unfortunately, because of other family members' schedules the timing of that family activity conflicted with our meetings, and the family plans simply could not be changed.

So it is with honor that I announce to you today that the recipient of the American Taxation Association's 2002 Outstanding Service Award is Susan Nordhauser from The University of Texas at San Antonio. Susan has asked that Jack Kramer accept the Award in her absence. Jack was Susan's dissertation chairperson at The University of Texas at Austin.

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2002 Ray M. Sommerfeld Outstanding Tax Educator Award

The following comments were made by John Everett of the Awards Committee at the presentation of the 2002 Ray M. Sommerfeld Award to Anna Fowler of The University of Texas at Austin.

It is an honor to be a part of the presentation of the Ray M. Sommerfeld Outstanding Tax Educator Award this year. Our committee would like to once again thank the Ernst & Young Foundation for their support of this award during the past 8 years. During that time, the firm has awarded \$45,000 in scholarships to universities of the recipients' choice, and has provided \$14,000 for the crystal sculptures that accompany the award.

Our award recipient this year is an outstanding tax educator as measured by any teaching, scholarship, or service yardstick that can be applied to our profession. We can cite all kinds of numbers as evidence, such as 4 different teaching awards and honors, approximately 40 publications, 3 textbook co-authorships, 50 academic and professional presentations, and 35 significant national committee assignments. But we can only really gain an appreciation of our winner's footprint on the profession by looking a little closer at this record of achievement and listening to the people who know our winner so well.

Our award recipient's career began after graduating with an accounting degree from The University of Alabama. Our winner worked as a practicing CPA with two of the then Big 8 accounting firms for five years, taught as an instructor for a couple of years, and then completed a Ph.D. at The University of Texas.

Our recipient is a nationally recognized expert in family tax planning, and is frequently asked to speak to professional groups around the country. She has developed materials in her specialty for several national firms, and has taught in a number of AICPA and national firm programs. One nominator noted that a particular national firm subjects her materials to minimal field-testing, because the firm just knows

that they will be top quality. Our winner's long and distinguished career includes the development of a number of graduate courses that have won rave reviews, not only from



Anna Fowler accepts the 2002 Ray M. Sommerfeld Award from John Everett

her own university but from other universities with professors who proudly call our winner their mentor and friend. Our award winner has chaired several dissertations, including the winner of the ATA-Price Waterhouse Dissertation Award in 1990. Among other teaching honors, our award recipient was selected in 1998 as the Outstanding Educator by the Texas Society of CPAs.

Our award recipient has also been very active in our own organization. She has served on over 25 different ATA committees, chairing three of these efforts, and has served on the JATA Editorial Board. She has also served as a member of the Board of Trustees, as Vice President, and finally as President of the organization. During her term as President, she established the popular Teaching Consultants Program and was a primary force in securing and implementing the Arthur Andersen Innovations in Tax Education Award program.

The list of professional accomplishments is virtually endless, and I will not even try to discuss her substantial contributions to the AICPA, the AAA, the Federation of Schools of Accounting, or the Texas Society of CPAs. Nor can I do justice to the wonderful story of how she took the initiative and successfully lobbied the State Board of Accountancy for two changes that

benefited students in her Master's Program. But we can obtain a more complete picture of our recipient's commitment to education by listening to the comments of others.

For example, one nominator of our recipient noted the following: "No one has had the influence that the nominee has in terms of what I do in the classroom and how I do it. It's now been almost 20 years since I first met the nominee and the lessons she taught me as an educator are still important today. I will never be able to thank her enough for what she gave me. I put the recipient on a pedestal a long time ago, and she's still there."

Another nominating letter contained the following quote: "The nominee is the personification of excellence. She is a gracious lady and a skillful professor. I thank her for the research skills that I have acquired. I also thank her for her humanity."

The human factor: that is a common thread in every comment about our recipient. Words such as kind, generous, warm, gracious, fair-minded, and considerate are glowingly used by individuals when describing our recipient. One nominator put it very succinctly: "She is my hero!"

One final comment. In a letter of support for a University of Texas at Austin teaching award nomination, a colleague stated the following: "I have known the nominee for some 20 years now and know of no one more deserving of this award than the nominee. This award is UT-Austin's crown jewel for teaching, and the nominee's record for outstanding teaching deserves that kind of recognition." The author of that letter was Ray Sommerfeld, and we just know that somehow, Ray is smiling right now.

Ms. Ellen Glazerman of the Ernst & Young Foundation and our committee are honored to recognize the 2002 Ray M. Sommerfeld Outstanding Tax Educator, Anna Fowler of The University of Texas.

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2002 ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award

The ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award was presented to Linda Krull. Brent Inman of PwC and Bryan Cloyd, University of Illinois, presented the award at the ATA luncheon on August 15, 2002. The winning dissertation, "Taxes and the Reinvestment of Foreign Subsidiary Earnings," was completed at The University of Arizona, with Dan Dhaliwal serving as chair of the dissertation committee.

The dissertation examines the effect of taxes on the decision of U.S. multinational firms to reinvest foreign subsidiary earnings abroad. She identifies the circumstances in



Bryan Cloyd, Linda Krull, and Brent Inman

which U.S. taxes on repatriations should be important in the reinvestment decision and the circumstances in which these taxes should be irrelevant, and then tests whether reinvestment patterns are

consistent with these predictions. Her analysis extends prior research by carefully considering differences between foreign and domestic rates of return and tax-deductible forms of repatriation, such as transfer prices, interest, or royalties. She examines the use of "permanently reinvested earnings" of foreign subsidiaries to manage reported earnings of the multinational parent corporation by avoiding the accrual of a federal income tax liability on anticipated repatriations. Dr. Krull is an assistant professor at The University of Texas at Austin. We wish her the best of success in her career.

2002 ATA/Deloitte & Touche Teaching Innovation Award

The first annual ATA/Deloitte & Touche Teaching Innovation Award was presented this year to Susan Anderson of Appalachian State University (left center) and Christine Bauman (right center) from the University of Wisconsin-Milwaukee for their submission, "Low-Income Taxpayer Clinics in Tax Education." Susan and Christine incorporated low-income taxpayer clinics into the tax curriculum, allowing their students the opportunity to learn valuable skills while simultaneously providing



invaluable help to low-income residents in their communities.

Honorable mentions go this year to Ernie Larkins, Christopher J. Fenn,

Tad Ransopher, Robert Richards (all at Georgia State University), and Greg Geisler (University of Missouri-St. Louis) for their submission, "A Commitment to Writing Excellence across the Tax Curriculum," and to Steve Thompson of Florida Gulf Coast University for his submission, "Using Client-Side Technology to Enhance Active Learning in Homework Assignments." Members interested in any of the innovations honored at the Annual Meeting this year should contact the authors.

2002 ATA Outstanding Tax Manuscript Award



Merle Erickson, Sue Porter, and Edward Maydew

The winners of the 2002 ATA Outstanding Manuscript Award are Ellen Engel, Merle Erickson, and Edward Maydew for their article, "Debt-Equity Hybrid Securities." The winning article was published in 1999 in Volume 37 of the *Journal of Accounting Research*. The award was presented to Edward Maydew and Merle Erickson by Sue Porter at the ATA luncheon in San Antonio. Ellen Engel and Merle Erickson are assistant professors at the University of Chicago and

Edward Maydew is an associate professor at The University of North Carolina.

Papers published during the current year and two prior years are eligible for consideration for the Outstanding Manuscript Award. The Outstanding Manuscript Award Committee solicits nominations from the membership of the ATA, and submits nominations itself. It reviewed a number of outstanding articles in selecting this year's winner.

ATA ANNUAL LUNCHEON SPEAKER

Douglas Holtz-Eakin is Chief Economist, Council of Economic Advisers, Executive Office of the President. He is Trustee Professor of Economics, the Maxwell School, Syracuse University (on leave). At Syracuse University he has held the position of Chairman of the Department of Economics. He is currently Associate Director for the Center for Policy Research and Editor (on leave) of the *National Tax Journal*. He is a past member of the Editorial Board for *Economics and Politics*, *Journal of Sports Economics*, *Regional Science and Urban Economics*, and *Public Works Management and Policy*.

In the past, he has held academic appointments at Columbia University and Princeton University. During 1989 and 1990, he was Senior Staff Economist for the Council of Economic Advisers, Executive Office of the President.



Douglas Holtz-Eakin

Since 1985 he has been a Faculty Research Fellow and Research Associate for the National Bureau of Economic Research. From 1996 to 1998 he served as a member of the Economics Advisory Panel to the National Science Foundation. He has been a consultant to the New Jersey State and Local Expenditure and Revenue Policy Commission, the State of Arizona

Joint Select Committee on State Revenues and Expenditures, and the New York State Office for the Aging. He has served as a member of the Board of Economic Advisers, as well as the Executive Director, Legislative Tax Study Commission.

Dr. Holtz-Eakin has a long-standing and broad interest in the economics of public policy. He has studied the role of federal taxes in home ownership, the contribution of inventories to the business cycle, and a wide variety of topics in state and local government finance. Recently, his research has centered on the economics of fundamental tax reform, productivity effects of public infrastructure; income mobility in the United States; and the role of families, capital markets, health insurance, and tax policy in the start-up and survival of entrepreneurial ventures.

ATA COMMITTEE SUBMISSIONS

Teaching Resources Committee

Recent Educational Publications and Books

A number of recent publications may be of interest to readers who want to learn more about distance education, assessing student learning, and critical thinking in the classroom. Following are summaries of the articles.

“Virtual interaction: Design factors affecting student satisfaction and perceived learning in asynchronous online courses,” Karen Swan, in *Distance Education* (2001), Vol. 22, No. 2, pp. 306–331.

Those readers who are planning to implement an asynchronous online course may want to read this article before finalizing their plans. Using data gathered from SUNY courses offered online, the author examines the factors associated with student satisfaction and

perceived learning from an asynchronous learning environment. The author concludes that three factors significantly influence student satisfaction and perceived learning. These include a clear and consistent course structure, frequent and constructive interaction with instructors, and active discussion among course participants.

“Assessing student learning outcomes: A comparative study of techniques used in business school disciplines,” Joseph Michlitsch and Meg Wright Sidle, in *Journal of Education for Business* (2002), Vol. 77, No. 3, pp. 125–130.

In recent years, assessing student learning has been the focus of many accounting and business programs. While others (most notably, Angelo and Cross, 1993) have offered a variety of techniques for performing assessment, this paper reports the results from a survey that gathers perceptions on how often

some of the most commonly offered methods are actually used by business school faculty. The authors also report results related to the perceived effectiveness of the various assessment methods.

“Relationship of study approach and exam performance,” Ronald Davidson, in *Journal of Accounting Education* (2002), Vol. 20, pp. 29–44.

In this paper, the author examines the relationship between performance on the midterm and final exams and the study approach used by students. The author identifies two study approaches from previous literature: a surface study approach (characterized by a focus on detailed facts and comparisons), and a deep study approach (characterized by a search for an understanding of the meaning of the material and the intentions of

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the author). The author finds that the deep study approach is associated with better performance on complex exam questions. In providing conclusions for the study, the author also offers suggestions for how instructors can encourage students to develop a deep study approach in accounting classes.

“Critical thought on critical thinking research,” Susan Wolcott, Charles Baril, Billie Cunningham, David Fordham, and Kent St. Pierre, in *Journal of Accounting Education* (2002), Vol. 20, pp. 85–103.

The development of critical thinking skills has been a frequently espoused goal for accounting classes; however, there is a lack of empirical evidence examining the effectiveness of specific instructional methods for enhancing these skills. In this article, the authors argue that faculty who wish to develop the critical thinking skills of their students should be able to examine whether their efforts are having the desired effects. The authors provide guidance for designing more powerful tests of curriculum strategies so that accounting faculty can determine whether their efforts to enhance critical thinking are effective.

For those interested in re-examining their role as an educator, two recent books may offer some guidance:

The Effective, Efficient Professor: Teaching, Scholarship, and Service by Phillip Wankat (2002). Allyn & Bacon, Boston, MA.

Most of us, at one time or another, have experienced the feeling of being overwhelmed by the need to balance the competing demands placed on professors: the ever-present pressure to publish, students who want their professors to be accessible, and often the expectation of considerable service to the university. Wankat believes that professors can learn to effectively balance these competing demands. As he notes, “What it boils down to is that most professors have never studied and some have never learned either the extrinsic or the intrinsic tasks necessary to function as a professor.”

Relying heavily on the literature about leadership, Wantak provides 12 chapters, each broken down into multiple subsections that address important issues for professors. These sections include topics such as workloads, teaching schedules, advising, increasing student learning, technology, and coping with stress. Faculty who are interested in increasing their efficiency and effectiveness while at the same time increasing the satisfaction with their choice of career will likely find this book to be a valuable source of information.

Classrooms Without Fear: A Journey to Rediscover the Joy of Teaching by Thomas A. Marino (2001). New Forums Press, Stillwater, OK.

While the previous book provides guidance on balancing the many demands of a career as a university professor, this book focuses on the reason that many of us have chosen this career path—we want to teach. In this book, Marino focuses on the central question: How do we help students learn? Marino notes that previously, “We didn’t want our students to learn, though we said we did. We wanted to evaluate them and see if they could pass our tests. Our vision, if there was one, was that of gatekeeper. We could decide who would make it. Who could go on and who would be turned back? We had to ensure that they were ‘qualified’ to proceed along the academic pathway. I had to get away from this madness.” Marino describes the process by which he developed his vision for the classroom and shares both the successes and failures that he has encountered. It’s likely that many of us can relate to and learn from these experiences as we develop our own vision for our classroom.

Research Resources and Methods Committee

This column is one of a series sponsored by the Research Resources and Methods Committee that reviews, from sources other than mainstream tax and accounting journals, publications that may be of interest to ATA members.

Gould, A. C., and P. J. Baker. 2002. Democracy and taxation. *Annual Review of Political Science* (5): 87–110.

This article is an “arm chair” essay that reviews and synthesizes recent work on how scholars formulate hypotheses from political science theories as to the manner in which democratic institutions shape tax policy. This essay covers the leading theories’ assumptions, implications, empirical findings, and potentials for future research. The authors organize their literature survey according to the three main types of dependent variables found in studies on the politics of taxation; revenue, collections methods, and incidence. They also center their discussions on the three stages in the tax policy-making process. The design stage covers campaign platforms and the electoral process. The law-making stage includes the drafting and proposal of tax legislation, debates, attachments of amendments, voting, and signing into law. Finally, the implementation stage addresses the principal-agent relationship between lawmakers and tax-enforcement agencies. The paper displays several charts such as two-by-two tables that compare and summarize alternative theoretical approaches. This article should be of interest to those wishing to become familiar with institutional theories of taxation from the political science literature, especially those with an interest in multi-jurisdictional issues. The article contains an excellent list of references.

Ippolito, R. A. 2001. Reversion taxes, contingent benefits, and the decline in pension funding. *The Journal of Law and Economics* (April): 199–232.

Corporations that sponsor defined-benefit pension plans are able to take ownership of plan assets in excess of legal obligations upon termination of the plan. This right is in effect a call option that is available to financially stressed sponsors as a source of funds. The Tax

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Reform Act of 1986 imposed a 10% reversion tax on the excess assets realized by corporate sponsors that terminated plans. This tax was later increased to 50% by 1990. The purpose of the tax was to discourage plan terminations and therefore protect the contingent benefits of over-funded plans that would otherwise accrue to workers. This paper reports the results of an empirical study that documents that the reversion taxes had consequences opposite to those intended by Congress. Ippolito shows that plan sponsors avoided these taxes by overtly reducing their contributions to such plans. Instead of preserving pension-plan assets, the reversion taxes threatened the sustainability of corporate defined-benefit plans. The empirical work used Form 5500 data compiled from a sample of 1,900 defined-benefit plans from 1980 to 1995. Reactions to the taxes resulted in a 60% reduction in excess pension assets. The dependent variable was sponsor contributions and the independent variables were liabilities attributable to retirees, excess assets, and year dummy variables that were interacted with the excess assets variable. This article is relevant to those who are interested in financial reporting issues surrounding pension plans as well as to those who are interested in the unintended consequences of tax policy.

Whicker, M. L., P. L. Julnes, and D. W. Williams. 2001. Making tax policy: A variance ratio approach to measuring tax incidence. *Journal of Public Budgeting, Accounting and Financial Management* (Spring): 83–102.

This paper discusses several well-known metrics that are derived from Lorenz curves to measure tax incidence: e.g., the Gini coefficient and Suits index. The authors largely point to the data intensity and computational complexity associated with these measures to motivate a simpler approach that they propose as an alternative. They develop a tax incidence coefficient (TIC) that can be used where no

historical data are available to ascertain whether proposed rate changes are progressive, regressive, or proportional. Their approach first segments the affected population into income groups and then uses estimated average effective tax rates to compute the tax burden for each group. The TIC is the ratio of the variance of relative tax shares for income groups compared to the variance for income shares for those groups. The authors assert that because the TIC is the ratio of the two variances it is analogous to an elasticity, and to the F ratio used in ANOVA models. TIC measures only the redistributive effect and direction of change from the pre-tax income distribution attributable to a proposed regime. TIC takes on values between -1 and +1, and is positive (negative) for progressive (regressive) changes in tax rate structures. Several examples are provided that demonstrate the authors' technique.

Mete, M. 2002. Bureaucratic behavior in strategic environments: Politicians, taxpayers, and the IRS. *The Journal of Politics* (May): 384–407.

This article develops an alternative approach to study IRS enforcement and taxpayer (TP) compliance. Prior research has examined the effect of audit rates on compliance. In contrast, this author analyzes this relationship within a framework that considers the reciprocal strategic interactions among three stakeholder groups; TPs, the IRS, and elected officials. The author models the IRS responses to demands of elected officials and changes in TP compliance behavior as well as TP response to audit rates and signals from public officials. Thus, the empirical model consists of two equations estimated simultaneously using the 3-stage least squares technique with fixed effects. The dependent variables are audit rates and noncompliance rates at the state level from 1965 to 1980. The independent variables are cross-lagged versions of the dependent variables, a set of political response variables, and socio-economic control variables. Data

were obtained from TRAC Inc.'s compilation of IRS audit data, the Taxpayer Compliance Measurement Program, the Congressional Almanac, the Book of the States, and Statistical Abstracts of the United States. In general, political factors had greater impact on compliance relative to enforcement behavior, and both compliance and enforcement were greater during Democratic Presidential administrations. This article should be of interest to researchers attempting to design proxy and/or instrumental variables intended to capture TP compliance and/or IRS enforcement effects.

Graham, J. R., and D. A. Rogers. 2002. Do firms hedge in response to tax incentives? *Journal of Finance* 57 (April): 815–839.

This paper examines the use of financial derivatives to reduce the volatility of taxable income. The authors identify two distinct tax motivations to hedge. First, lower volatility of taxable income increases the probability that interest expense yields an immediate tax benefit. Second, lower volatility decreases expected tax payments to the extent the firm faces a convex tax rate function (e.g., due to limitations on the use of tax losses to reduce current tax payments).

The paper jointly investigates these two tax incentives to hedge by using two-stage simultaneous equation regressions. They distinguish between tax and non-tax incentives to hedge by interacting their hedging variable with the estimated marginal tax rate.

The results support the hypothesis that firms hedge to increase the expected tax benefit from interest deductions, but do not support the hypothesis that firms hedge in response to a convex tax rate function. Specifically, they find that hedging increases the mean (median) debt-to-asset ratio by 3.03 (2.46) percent. Discounting the future increase in tax savings implies that tax-motivated hedging added about 1.1 percent to firm value.

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Bell, L., and T. Jenkinson. 2002. New evidence of the impact of dividend taxation and on the identity of the marginal investor. *Journal of Finance* 57 (June): 1321–1346.

This paper examines a major change in the taxation of dividends in the United Kingdom (U.K.) that occurred in July 1997 to examine the role of pension funds in setting stock prices and the effects of taxation on the valuation of dividend income.

Prior to July 1997, the U.K. used an imputation tax system in which tax-exempt investors could obtain full cash refunds for corporate taxes paid on dividend distributions. This system meant that tax-exempt investors preferred dividend distributions to stock price appreciation from the retention and reinvestment of corporate earnings. The tax law change in July 1997 eliminated the ability of tax-exempt investors to claim dividend tax credits, making them indifferent between dividends and stock price appreciation.

The paper examines the behavior of stock prices on the ex-dividend date before and after the tax law change. By examining the change in the drop-off-ratio (DOR) around the time of the tax law change, the authors find strong evidence that (1) pension funds were the marginal investor for high-dividend paying corporations prior to the tax law change, and (2) taxation has a significant effect on the valuation of dividend income.

Grullon, G., and R. Michaely. 2002. Dividends, share repurchases, and the substitution hypothesis. *Journal of Finance* 57 (August): 1649–1684.

This paper examines the trend to use share repurchases instead of dividends to pay out cash to equity-holders. First, the authors document the facts, showing that share repurchases as a percentage of total dividends grew from 13.1 percent in 1980 to 113.1 percent in 2000. The latter figure implies that more money is now being paid out via share repurchases than dividends. Repurchasing firms tend to be younger, smaller, less profitable,

and have more volatile earnings than their dividend-paying counterparts.

The authors then use a dividend payout prediction model to test whether repurchases substitute for dividends. They find a significant negative correlation between the prediction error in the dividend model and extent of share repurchases, consistent with the substitution hypothesis. They also examine the stock price reaction to cuts in the dividend. They find that the reaction is significantly less negative for share repurchasing firms, suggesting that the market interprets a dividend cut associated with a share repurchase much more favorably than a dividend cut without a corresponding repurchase.

Finally, the authors consider why it is only during the last twenty years or so that share repurchases have been used to replace dividends. They present evidence suggesting that the SEC's adoption of Rule 10b-18 in 1982, which provided a "safe harbor" against charges of stock price manipulation under the Securities Exchange Act of 1934, was the critical event that made large-scale share repurchases feasible.

Auten, G. E., H. Sieg, and C. T. Clotfelter. 2002. Charitable giving, income, and taxes: An analysis of panel data. *American Economic Review* 92 (March): 371–382.

This study examines the effect of changes in permanent and transitory income and tax rates on charitable contributions using an IRS 15-year panel of tax returns for the years 1979–1993. Like previous research, the results show that charitable donations are increasing in taxpayer's income and taxpayer's marginal tax rate. In addition, the results indicate that the charitable donations depend more upon permanent levels of income and tax rates than transitory levels. In both cases, the ratio between permanent and transitory effects is roughly two to one. These results suggest that, holding income constant, reducing marginal tax rates reduces charitable giving.

Gresik, T. A. 2001. The taxing task of taxing transnationals. *Journal of Economic Literature* 36 (September): 800–838.

The focus of this survey is on the role of corporate income tax laws and investment policies in influencing the nature and composition of foreign direct investment and on their strategic role as tax competition instruments. The paper summarizes prior empirical studies of multinational tax strategies and critiques current models of transnational corporate behavior. The paper identifies three key factors as contributing to the struggle governments experience with attempts to simultaneously attract transnational investment and effectively tax its returns: differential tax treatment of domestic-source and foreign-source income, tax competition among countries, and informational asymmetries between governments and transnationals and across governments.

Maki, D. M. 2002. Household debt and the Tax Reform Act of 1986. *American Economic Review* 91 (March): 305–319.

This paper examines effect of denying non-mortgage (consumer) interest deductions in the Tax Reform Act of 1986 on mortgage debt and expected tax revenues using data from the Consumer Expenditure Study, which provides balances of consumer and mortgage indebtedness and interest payments during the years 1984–1991. The paper provides evidence that the drop in consumer interest by high-income homeowners following the enactment of the Tax Reform Act of 1986 was about offset by increases in mortgage interest. By contrast, high-income renters, who did not have access to home equity borrowing, did not change their consumer interest paid significantly relative to other renters. The paper concludes that the phaseout of consumer interest had little impact on total borrowing and probably had little effect on overall consumption.

(continued on page 10)

ATA Committee Submissions *(continued from page 9)*

Graham, J. R. 2002. Taxes and corporate finance: A review. Working paper, Duke University (May).

This paper reviews tax research related to domestic and multinational capital structure, payout policy, compensation policy, risk management, and organizational form. For each topic, the theoretical arguments explaining how taxes can affect corporate decision making and firm value are reviewed, followed by a summary of the related empirical evidence and a discussion of unresolved issues.

Kahle, K. M., and K. Shastri. 2002. Firm performance, capital structure and the tax benefits of employee stock options. Working paper, University of Pittsburgh (May).

This paper analyzes the relation between capital structure of firms and the level of tax benefits realized from the exercise of stock options. Theory suggests that firms with tax benefits from the exercise of stock options should carry less debt since the former is a non-debt tax shield. The results suggest that

firms that have tax benefits due to options have lower long-term leverage, lower dividends per share, and higher profitability. The paper also finds that both long-term and short-term debt ratios are negatively related to the size of tax benefits from option exercise. Annual changes in short-term leverage (but not long-term leverage) are found to be negatively related to changes in the number of options exercised by employees.

Auerbach, A. J. 2001. Taxation and corporate financial policy. NBER Working paper 8203 (April).

This paper reviews the theory and evidence regarding the impact of taxation on corporate financial policy. Starting from a basic characterization of the classical corporate income tax and its effects, the analysis focuses on three areas of research: equity policy, debt-equity decisions, and choices regarding ownership structure and organization form. The discussion stresses the distinction between nominal and more fundamental financial differences—for

example, in the relationship between borrowing and leasing—and that financial policy involves choices not only among different underlying policies but also among characterizations of a given policy.

Hassett, K. A., and R. G. Hubbard. 2001. Tax policy and business investment. Working paper, American Enterprise Institute and Columbia University (April).

This paper reviews research on tax policy and business investment. The authors begin by using a simple dynamic neoclassical investment model to derive and explain effects of taxation on business investment in the long run and short run. The authors then describe and evaluate empirical tests of neoclassical models. Next, the authors explore some qualifications to basic theoretical models and empirical tests raised by recent research on irreversibility and capital-market imperfections. The authors also evaluate arguments for and against using tax policy to influence the level or timing of investment.

2003 CALLS FOR NOMINATIONS AND SUBMISSIONS

2003 ATA Officers, Trustees, and Publications Committee

The ATA Nominations Committee is seeking nominations for the following positions for the 2003–2004 year:

- President-Elect
- Vice President-Elect
- Secretary (nomination for a second one-year term is allowed)
- Treasurer (two-year term)
- Three Trustees (two-year terms)
- Two members of the Publications Committee (two-year terms)

We need your input! These nominees will determine the actions of the ATA for the next few years. This is a chance for you to influence the future of the ATA. You do not have to nominate a complete slate.

Please email, fax, or mail your nominations by **January 31, 2003** (earlier nominations are encouraged) to:

Shirley Dennis-Escoffier
Department of Accounting
317 Jenkins Building
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5250 University Drive
Coral Gables, FL 33146-6531
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2002-2003 ATA KEY CONTACT INFORMATION

The ATA's Officers and Trustees for the Current Year: Seated: Susan Anderson, Scott McQuillan, Anne Christensen, Shirley Dennis-Escoffier, Mark Higgins; Standing: Bob Halperin, Shelley Rhoades-Catanach, Ellen Cook, Hughlene Burton, Beth Kern, Amy Dunbar, Dave Stewart, Stu Karlinsky.



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(continued on page 12)

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CALL FOR NOMINATIONS 2003 ATA/PRICEWATERHOUSECOOPERS OUTSTANDING TAX DISSERTATION AWARD

The American Taxation Association in cooperation with PricewaterhouseCoopers presents an annual award for the Outstanding Tax Dissertation at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 cash award.

To be eligible, candidates must meet the following requirements:

- The dissertation must have been completed during the 2002 calendar year.
- Qualified candidates must be ATA members.
- The chairperson of the dissertation committee must write a letter to accompany the submission that certifies that the candidate has met all of the requirements for submission.
- Candidates must submit a summary of their dissertation that does not exceed 25 pages (including all tables, graphs, charts, appendices, and bibliography). The summary should describe the motivation, research design, analysis, and results in sufficient detail to allow a complete review. Submission of the summary chapter of one's dissertation is not encouraged.
- Summaries must be submitted by February 28, 2003. Please send submissions in electronic form (.PDF or Microsoft Word) to edward_maydew@unc.edu. Phone: (919) 843-9356.

ATA SYLLABI EXCHANGE PROGRAM

The American Taxation Association's syllabi exchange program was established by the 2000–2001 Accreditation and Curriculum Issues Committee. This program has been highly successful with over 200 syllabi being received. Syllabi can be accessed through the ATA's web site. The URL for the site is: <http://www.atasection.org/index2.html>.

The 2002–2003 Accreditation and Curriculum Issues Committee is making another solicitation for syllabi. If you have not submitted a syllabus in the past you are encouraged to submit one (or more) for the first time. Submissions are permitted in more than one category, and may be made from current year or prior year syllabi. Professors who submitted syllabi previously for a course and are teaching the course again this year are encouraged to submit updated syllabi. We will replace the prior year syllabus with the current year syllabus.

Categories used for classifying the syllabi are:

- Tax 1
- Tax 2
- Tax research
- Corporate taxation
- Partnership taxation
- S corporation taxation
- Estate and gift taxation
- Income taxation of trusts and estates
- Multijurisdictional taxation
- Tax factors in management decisions
- Financial planning
- Doctoral education
- Public finance
- Non-U.S. course offerings
- Miscellaneous

Syllabi should be submitted to Gregory Carnes via email at: gcarnes@niu.edu. If you have questions or suggestions related to the syllabi exchange, please contact:

Greg Carnes
Department of Accountancy
Northern Illinois University
DeKalb, IL 60115
Phone: (815) 753-1250
Email: gcarnes@niu.edu

CALL FOR NOMINATIONS 2003 ATA/DELOITTE & TOUCHE TEACHING INNOVATION AWARD

Nominations for the 2003 ATA/Deloitte & Touche Teaching Innovation Award will be accepted through **January 15, 2003**. The winner(s) will be announced at the 2003 ATA luncheon at the Annual Meeting in August, with the recipient(s) and runner(s)-up presenting their innovations at the 2004 ATA Midyear Meeting. Submission details are available on the ATA web site (<http://www.atasection.org/>). For further information, please email Ed Outslay at outslay@pilot.msu.edu.

CALL FOR NOMINATIONS 2003 ATA OUTSTANDING TAX MANUSCRIPT AWARD

The Manuscript Award Committee requests nominations for the annual ATA Tax Manuscript Award, which will be presented to the winner at the ATA Luncheon during the 2003 Annual Meeting of the AAA. Nominations should be sent or emailed to:

Frances Ayres, Chair
ATA Manuscript Award Committee
School of Accounting
Price College of Business
The University of Oklahoma
307 West Brooks Room 200
Norman, OK 73019-4004
Email: fayres@ou.edu
Phone: (405)-325-5768

Manuscripts, books, and chapters of books published during the 2000–2002 period are eligible for consideration. To receive the award, at least one author must be a member of the ATA. For more information about the award go to <http://www.atasection.org>. **Nominations will be accepted through January 15, 2003.**

CALL FOR PAPERS

AAA 2003 ANNUAL MEETING

All ATA members are encouraged to submit papers, proposals for special sessions (e.g., technical forums, panel discussions, etc.), and proposals for CPE sessions for the 2003 Annual Meeting to be held in Honolulu, Hawaii, August 3–6. The anticipated deadline for submissions is January 6, 2003, although earlier submissions are encouraged.

Research papers should not be submitted that have either been published or accepted for publication or that will be presented at more than one AAA Regional Meeting during Spring 2003. By AAA policy, an individual is limited to presentation of only one paper on the program. This policy allows multiple submissions of papers but precludes acceptance of more than one paper presentation. A presenter may be a nonpresenting co-author on additional papers.

All items should be submitted electronically through the AAA web site and directed to one of the AAA Sections. As the number of sessions allocated to a Section is related to the number of manuscripts submitted to that Section, ATA members are encouraged to direct their submissions to the ATA.

Additional information about the Annual Meeting and submission procedures and guidelines are available on the AAA web site (<http://aaahq.org/AM2003/call.htm>).

ATA 2003 JATA CONFERENCE

The ninth *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in February 2003. Papers addressing all interesting and relevant issues will be considered for the conference as long as they relate to taxation. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered.

Papers selected for the conference will be published in a supplemental issue of *The Journal of the American Taxation Association*. Conference papers will be made available to conference participants in advance of the Midyear Meeting through the ATA web site. Papers not accepted for the conference will be considered for publication in the journal through the normal review process at the option of the author(s).

Four copies conforming to JATA's published preparation and **style guidelines** should be submitted along with the submission fee of \$25. Please indicate in the submission letter that the paper is submitted for the conference. Papers should be sent to:

John Robinson, Editor
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The University of Texas at Austin
Austin, TX 78712-1172
Phone: (512) 471-5315
Fax: (512) 471-3904
Email: j.r.robinson@mail.utexas.edu

To be considered, **papers must be received no later than October 1, 2002.**

Please share this announcement with any of your colleagues who may be interested.

EXECUTIVE'S TAX AND MANAGEMENT REPORT

Aspen Publishers is seeking short (800–1,200 word) articles on tax-related topics for three of its tax-related publications:

- *Executive's Tax & Management Report* is geared toward executives in small- to mid-sized companies with a focus on wealth-building strategies and late-breaking tax news.
- *Tax Return Preparer's Letter* provides tax return preparers timesaving aids and authoritative, timely information such as current rulings and regulations, new developments, and new and proposed tax laws that will affect returns.
- *Accountant's Tax Letter* reports on tax developments that directly affect tax practices. This publication provides late-breaking news and interpretations of IRS rulings and legislation that affect both individual and corporate taxes and deductions, and is geared to accountants and CPAs.

Samples and further information on these publications can be found at <http://www.bbpnews.com>. Interested authors should contact Karen Barretta, Senior Development Editor, Aspen Publishers, Inc., (800) 876-9105, Ext. 241, karen.barretta@aspenpubl.com.

CALL FOR PAPERS

ATA 2003 MIDYEAR MEETING, EDUCATION RESEARCH SESSION

Papers are invited for presentation at the 2003 Midyear Meeting of the American Taxation Association (ATA), which will feature a session on March 1, 2003 highlighting education research. All areas of tax education research are encouraged, including but not limited to technological applications, interactive web instruction, distance education, active learning, team teaching, decision-based pedagogy, and curriculum issues. Papers should follow the manuscript preparation and style guidelines (www.atasection.org/ed-policy.html) of *The Journal of the American Taxation Association (JATA)*. All submissions will receive blind-reviews and those accepted for presentation will be made available electronically to ATA members prior to the meeting via a password protected AAA web site. We invite authors to submit early papers (i.e., not yet submitted for publication) and research-in-process. Research-in-process must be sufficiently developed to allow informed feedback; for example, for research involving data, the theoretical foundation should be developed, hypotheses should be formed, and statistical tests described.

Authors may submit multiple, but not duplicate, papers for consideration at the Education Research session, Legal Research session, and *JATA* Conference. Multiple submissions, however, must be disclosed with the submission, together with a ranking of preferences among the sessions. Presentations will be limited to one per individual author, with coauthored papers eligible for presentation by different coauthors.

To be considered, papers must be received no later than **October 1, 2002**. Two copies of papers should be submitted to:

Professor Peggy Hite
Indiana University
Kelley School of Business
1309 E. Tenth St., BU540B
Bloomington, IN 47405

Alternatively and preferably, electronic papers should be sent in Word or WordPerfect format to hitep@indiana.edu.

ATA 2003 MIDYEAR MEETING, LEGAL RESEARCH SESSION

You are invited to submit applied tax policy and legal tax research manuscripts for presentation at the 2003 ATA Midyear Meeting, as well as for potential electronic publication in the new *ATA Journal of Legal Tax Research*. All manuscripts must follow the format per Gene Seago's journal announcement (www.atasection.org/legal.html). All articles will be blind-reviewed. The Legal Research Session will be held on the afternoon of Friday, February 28, 2003 contemporaneous with the *JATA* Conference.

We encourage submission of research that:

- Proposes improvements in U.S., state and local, or foreign tax systems and unique solutions to tax or fiscal problems
- Discusses improvements in tax policy, tax compliance, or tax complexity
- Identifies, describes, or illuminates important current tax issues
- Critically analyzes recent or proposed legislative or regulatory changes
- Provides critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyzes similarities and differences between tax accounting and financial accounting issues

Authors may submit multiple, but not duplicate, papers for consideration at the Education Research session, Legal Research session, and *JATA* Conference. Multiple submissions, however, must be disclosed with the submission, together with a ranking of preferences among the sessions. Presentations will be limited to one per individual author, with coauthored papers eligible for presentation by different coauthors.

The deadline for submissions of legal research manuscripts is November 1, 2002. Three copies should be submitted to:

Stewart Karlinsky
Chair, Legal Research Committee
San Jose State University College of Business
San Jose, CA 95192-0066

Alternatively, one copy can be submitted via email in Microsoft Word format to karlinsky_s@cob.sjsu.edu.

Manuscripts will be considered for publication in the new *ATA Journal of Legal Tax Research*. If journal acceptance is the primary goal, the paper should be no longer than 20-25 double-spaced pages.

CALL FOR PAPERS

THE ATA JOURNAL OF LEGAL TAX RESEARCH

The *ATA Journal of Legal Tax Research* solicits unpublished manuscripts not currently under consideration by another journal or publisher. Each article will be published electronically as soon as the editor, based upon advice from referees, determines that the manuscript meets the objectives and standards set forth by the ATA and the journal's editorial board.

The *ATA Journal of Legal Tax Research* publishes creative and innovative studies employing legal research methodologies that logically and clearly:

- Identify, describe, and illuminate important current tax issues including the history, development, and congressional intent of specific provisions;
- Propose improvements in tax systems and unique solutions to problems; and
- Critically analyze proposed or recent tax rule changes from both technical and policy perspectives.

For the current editorial guidelines, and submission procedures go to the *Journal's* web page on the ATA web site at <http://www.atasection.org/legal.html>, or contact the editor:

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ADVANCES IN TAXATION

Advances in Taxation is a refereed academic tax journal published annually. Academic articles on any aspect of federal, state, local, or international taxation will be considered. These include, but are not limited to, compliance, computer usage, education, law, planning, and policy. Interdisciplinary research involving economics, finance, or other areas is also encouraged. Acceptable research methods include any analytical, behavioral, descriptive, legal, quantitative, survey, or theoretical approach appropriate to the project.

Manuscripts should be readable, relevant, and reliable. To be readable, manuscripts must be understandable and concise. To be relevant, manuscripts must be directly related to problems inherent in the system of taxation. To be reliable, conclusions must follow logically from the evidence and arguments presented. Sound research design and execution are critical for empirical studies. Reasonable assumptions and logical development are essential for theoretical manuscripts.

Three copies of each manuscript, three copies of any and all research instruments, and a \$30 check made payable to *Advances in Taxation* should be submitted to:

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Miami University
Oxford, OH 45056
Phone: (513) 529-6221
Fax: (513) 529-4740
Email: PORCANTM@MUOHIO.EDU

CALL FOR NOMINATIONS 2003 RAY M. SOMMERFELD OUTSTANDING TAX EDUCATOR AWARD

The 2002/2003 Awards Committee is soliciting nominees for the Ray M. Sommerfeld Outstanding Tax Educator Award. Please submit appropriate support and documentation for your nominee(s) to the chair of the ATA Awards Committee: Robert L. Gardner; School of Accountancy & Information Systems; Brigham Young University; Provo, UT 84602; (801) 422-3212; email: gardner@byu.edu. The purpose of the award, the criteria for selecting the recipient, and the nominations process are described on the ATA web site at: <http://www.atasection.org/>.

Nomination Deadline: February 1, 2003

CALL FOR PAPERS

ATA 2003 MIDYEAR MEETING, NEW FACULTY AND DOCTORAL STUDENT RESEARCH SESSION

The 15th Annual American Taxation Association Midyear Meeting will feature one session with research by new faculty and doctoral students. The ATA scheduled this session to provide new researchers with an opportunity to receive critical feedback on their work. We invite authors to submit early papers (i.e., not yet submitted for publication) and research-in-process. Research-in-process must be sufficiently developed to allow informed feedback; for example, for research involving data, the theoretical foundation should be developed, hypotheses should be formed, and statistical tests described.

Dual submission to both the *JATA* Conference and the new faculty/doctoral research session is allowed. Should a paper be accepted for both sessions, the author will be asked to choose either the *JATA* Conference or the New Faculty/Doctoral Research Session.

To qualify as a new faculty member submission, the majority of the author(s) must have had a tenure-track faculty position for no more than three years. For new faculty, the research should **not** be part of an individual's dissertation work. Doctoral students are invited to submit dissertation papers or other working papers.

The ATA will partially support doctoral students who have been accepted to this session; the registration fee for the meeting will be waived and one night's lodging at the conference hotel will be provided.

Submissions must be received by **October 1, 2002**. A statement indicating that the research has not been submitted to a journal should accompany the submission. Electronic submissions (either Microsoft Word or Adobe Acrobat) are preferred. Submissions should be directed as follows:

Professor Jon Davis
University of Wisconsin-Madison
975 University Ave.
Madison, WI 53706

Alternatively, one copy can be submitted via email as an attachment to **jdavis@bus.wisc.edu**.

JOURNAL OF FORENSIC ACCOUNTING: AUDITING, FRAUD, AND TAXATION

The *JFA* is dedicated to promoting excellence in forensic accounting. The journal provides an important forum for the publication of all significant research dealing with forensic accounting, striving to establish a balance between theoretical and empirical studies. The journal considers papers on fraud and fraud auditing, risk assessment, detection of earnings manipulation and tax evasion, bankruptcy studies, GAAP violation, financial statement fraud, internal auditing, and the underground economy. In addition, papers on new developments of particular interest and preventative controls are also considered. Review articles on progress in areas of particular importance to forensic accounting are occasionally invited. All papers are reviewed.

The intended audience is academic and business researchers, accountants specializing in fraud and forensic accounting, external and internal auditors, and tax personnel. This academic journal has three sections: feature articles, teaching and educational notes, and classroom cases.

Three copies and in IBM-compatible computer disk should be sent to:

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Email: dcrumbl@unix1.sncc.lsu.edu

CALL FOR NOMINATIONS 2003 ATA OUTSTANDING SERVICE AWARD

The 2002/2003 Awards Committee is soliciting nominees for the ATA Outstanding Service Award

Please submit appropriate support and documentation for your nominee(s) to the chair of the ATA Awards Committee: Robert L. Gardner; School of Accountancy & Information Systems; Brigham Young University; Provo, UT 84602; (801) 422-3212; email: gardner@byu.edu.

The purpose of the award, the criteria for selecting the recipient, and the nominations process are described on the ATA web site at: <http://www.atasection.org/>. Nomination Deadline: February 1, 2003.

2002–2003 ATA COMMITTEES

ATA/Deloitte & Touche Teaching Innovation Award

Chair

Ed Outsley
Michigan State University
Department of Accounting and Information Systems
Eli Broad Graduate School of Management
N270 North Business Complex
East Lansing, MI 48824-1122
Phone: (517) 432-2912
Fax: (517) 432-1101
Email: outsley@msu.edu

Members

Bob Crum (Pennsylvania State University)
Jeff Gramlich (University of Michigan)
Bill Raabe (Capital University)
Paul Shoemaker (University of Nebraska)
Deborah Thomas (University of Arkansas)
Ron Worsham (Brigham Young University)

Charge

1. Review the solicitation and selection guidelines for the ATA/Andersen Teaching Innovation Award.
2. Solicit nominations of published research by ATA members by placing a notice in the Fall 2002 *ATA Newsletter* and the on the ATA web page. At least one author or co-author must be an ATA member.
3. Select the winner(s). Notify the ATA President as well as the Dean and Department Chair at the recipients' institution(s).
4. The committee chair will arrange for the plaque(s) and presentation by a Deloitte & Touche representative or a committee member at the 2003 ATA Annual Program luncheon.

ATA/PricewaterhouseCoopers Doctoral Dissertation Award

Chair

Edward Maydew
The University of North Carolina at Chapel Hill
Accounting Faculty—CB3490
Kenan-Flagler Business School
Chapel Hill, NC 27599-3490
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Fax: (919) 962-4727
Email: maydewe@bschool.unc.edu

Members

Sandra Callaghan (Texas Christian University)
John Everett (Virginia Commonwealth University)
Greg Geisler (University of Missouri—St. Louis)
Ken Klassen (University of Waterloo)
Janet Meade (University of Houston)
Jeff Paterson (Florida State University)
Robert Yetman (The University of Iowa)

Charge

1. Review solicitation and selection guidelines.

2. Solicit applications from ATA members by placing a notice in the Fall 2002 *ATA Newsletter*, on the ATA web site, and by other appropriate means. Work with the New Faculty Concerns Committee to publicize the award.
3. Select the winner and notify the ATA President as well as the recipient's Dean and Department Chair at the recipient's institution. Notify the applicants who did not win the award.
4. Arrange for the plaque, award check, and presentation by a PricewaterhouseCoopers representative or a committee member at the 2003 ATA Annual Program luncheon.

ATA Tax Manuscript Award

Chair

Fran Ayres
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School of Accounting
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Norman, OK 73019-4004
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Email: fayres@ou.edu

Members

Dan Dhaliwal (The University of Arizona)
Mary Margaret Frank (University of Chicago)
Sanjay Gupta (Arizona State University)
Charlene Henderson (The University of Texas at Austin)
Betty Jackson (University of Colorado)
Alan Macnaughton (University of Waterloo)
Diane Riordan (James Madison University)
Terry Shevlin (University of Washington)

Charge

1. Review the solicitation and selection guidelines for the ATA Tax Manuscript Award.
2. Solicit nominations of published research by ATA members by placing a notice in the Fall 2002 *ATA Newsletter* and the on the ATA web page. At least one author or co-author must be an ATA member.
3. Select the winner(s). Notify the ATA President as well as the Dean and Department Chair at the recipients' institution(s).
4. The committee chair will arrange for the plaque(s) and presentation(s) at the 2003 ATA Annual Program luncheon.

Accreditation and Curriculum Issues

Chair

Greg Carnes
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College of Business
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2002–2003 ATA Committees *(continued from page 18)*

Members

John Beehler (Wichita State University)
Steve Colburn (University of Maine)
Harrold Goedde (State University of New York College
at Oneonta)
Brett Long (University of Southern Indiana)
Kathleen Sinning (Western Michigan University)

Charge

1. Maintain and update the course syllabi for the ATA Course Syllabi Exchange.
2. If requested, work with the Teaching Resources Committee to develop the new ATA Course Case Exchange.
3. If requested, work the Midyear Meeting Committee, Annual Program Committee or Graduate Tax Committee to help develop sessions related to curriculum and/or accreditation issues.
4. Work with the AACSB to provide guidance on the application of the current and emerging AACSB accreditation standards on graduate taxation programs as well as the role of tax in graduate and undergraduate accounting programs.

Annual Meeting Program

Chair

Cynthia Vines
University of Kentucky
Von Allmen School of Accountancy
Gatton College of Business and Economics
Lexington, KY 40506-0034
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Members

Kaye Newberry (Vice-Chair), (The University of Arizona)
T. J. Atwood (University of Illinois)
Larry Crumbley (Louisiana State University)
Diane Falsetta (Northeastern)
Michelle Hanlon (University of Michigan)
Rick Hatfield (The University of Texas at San Antonio)
Kim Key (Auburn University)
Kathy Krawczyk (North Carolina State University)
Linda Krull (The University of Texas at Austin)
Lillian Mills (The University of Arizona)
Mike Schadewald (University of Wisconsin–Milwaukee)
Toby Stock (Ohio University)
Jim Trebby (Marquette University)
Janet Trewin (Drexel University)
Connie Weaver (The University of Texas at Austin)

Charge

1. Coordinate the Committee's efforts with the AAA Annual Program Committee and investigate the possibility of joint sessions with other AAA Sections.
2. Review solicitation and selection guidelines for papers to be presented, panel discussions, session moderators, discussants, and luncheon speakers.
3. Solicit and select papers, speakers, moderators, and discussants for the 2003 Annual Program.

4. Arrange all program details, including time and room assignments, audio and video equipment, speaker's gift or honorarium, and display of ATA publications and membership material. Coordinate these activities with the ATA Membership Committee and various ATA Awards Committees.
5. Prepare and distribute the 2003 Annual Meeting Blue Book at the 2003 Annual Meeting.

Archives Task Force

Chair

Susan Anderson
Appalachian State University
Department of Accounting
Walker College of Business
Boone, NC 28608-2013
Phone: (828) 262-6228
Fax: (828) 262-6640

Members

Ellen Cook (University of Louisiana at Lafayette)
Shirley Dennis (University of Miami)

Charge

1. Create a plan for establishing an ATA Archives on the ATA web site.
2. The plan should consider what historical information is needed by the officers, trustees, and committee chairs to effectively and efficiently carry out their charges. Issues to consider include, but are not limited to, type of information, length of time series for each type of information, and level of accessibility for the type of information.
3. Develop a recommended structure for the web site and a priority schedule for making the information available.
4. Coordinate with the Website Committee as they work to carry out the plan.

Awards

Chair

Robert Gardner
Brigham Young University
Marriott School of Management
Provo, UT 84602-3068
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Email: Robert_gardner@byu.edu

Members

Anne Christensen (Montana State University) 2005
Mark Higgins (University of Rhode Island) 2004
Sally Jones (University of Virginia) 2005
Lawrence Phillips (University of Miami) 2003
Carolyn Strobel (University of South Carolina) 2004

Charge

1. Review the ATA Awards Committee Manual as it relates to criteria for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award.

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2002–2003 ATA Committees (continued from page 19)

2. Solicit nominations from the membership for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award. Place notices requesting nominations in the Fall 2002 *ATA Newsletter*, on the ATA web site, and in an email message to ATA members. Prior year nominations should be reviewed to determine if they merit continued consideration.
3. Select the award recipients and notify the ATA President.
4. Arrange for the awards and presentation of awards by the committee chair at the 2003 ATA Annual Program luncheon.
5. Develop appropriate methods for making arrangements to obtain the awards each year. Consider alternatives if the artist is no longer able to create the sculpture for the Sommerfeld Award.
6. Update the ATA Awards Committee Manual and pass it on the next committee.

Bylaws Update Task Force

Chair

Dick Weber
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Email: weberr@msu.edu

Members

Shirley Dennis-Escoffier (University of Miami)
Bob Gardner (Brigham Young University)

Charge

1. Complete the work of the 2001–2002 Bylaws Task Force including ensuring that the bylaws and handbooks reflect all changes approved by the Board of Trustees as well as the bylaws reflect current practice.
2. Bring forward any recommended changes to the bylaws to the Trustees.
3. Make recommendations and prepare needed documentation of ATA activities that should be incorporated in the Operations Manual for the Officers and Trustees of the ATA.

Concerns of New Faculty

Chair

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Reynolds Station
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Members

Cindy Blanthorne (University of North Carolina at Charlotte)
Donna Bobek (University of Central Florida)

James Hardin (Pittsburg State University)
David Hulse (University of Kentucky)
Linda Levy (University of Colorado at Denver)
LeAnn Luna (University of North Carolina at Wilmington)
Kristina Zvinakis (The Ohio State University)

Charge

1. Identify new tax faculty and doctoral students. Invite them to joint the ATA and participate in the Midyear Meeting by way of a personal letter. Encourage them to submit papers to the New Faculty and Doctoral Students Paper Session at the Midyear Meeting. Encourage new faculty to apply for the ATA/PricewaterhouseCoopers Doctoral Dissertation Award.
2. Work with the Teaching Resources Committee to encourage new faculty to more fully use the teaching consultants and mentorship programs.
3. As needed, help new faculty become aware of places where working papers are posted and information on different research conferences where papers may be submitted for presentation.
4. Organize a New Faculty breakfast at the Midyear Meeting. Consider inviting more experienced faculty to speak at the breakfast on topics such as development within the context of different types of schools.
5. Welcome and introduce new faculty and doctoral students at the Midyear Meeting.

Education Research

Chair

Peggy Hite
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Kelley School of Business
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Members

Raquel Alexander (University of North Carolina at Wilmington)
Dale Flesher (University of Mississippi)
Ernest Larkins (Georgia State University)
David Mason (Southern Illinois University Edwardsville)
Kaye F. McClung (Troy State University)
Mike Roberts (The University of Alabama)
Bob Smith (University of Southern Mississippi)
Roxanne Spindle (Virginia Commonwealth University)

Charge

1. Establish and post in both the Summer and Fall *ATA Newsletters* as well as the ATA web site the guidelines for submitting education research papers to the ATA Midyear Meeting.
2. Solicit and select education research papers for presentation at the 2003 ATA Midyear Meeting.

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2002–2003 ATA Committees (continued from page 20)

3. Work with the Midyear Meeting Program Committee to determine the number of sessions and papers to be presented at the 2003 Midyear Meeting.
4. Arrange for discussants, moderators, and audiovisual equipment if needed for each education research session. Coordinate the session(s) with the Midyear Meeting Planning Committee.
5. If requested, work with the Publications Committee as it considers the possibility of establishing an online tax education research journal.
6. Develop a proposal for ways that the ATA can encourage and develop education research.

Faculty Internships, Sabbaticals, and External Relations

Chair

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Members

Christine Bauman (University of Wisconsin–Milwaukee)
Larry Garrison (University of Missouri–Kansas City)
Phil Harmelink (University of New Orleans)
John Karayan (California State Polytechnic University, Pomona)
Scott McQuillan (Deloitte & Touche)
Linda Nelsestuen (University of New Orleans)
Roby Sawyers (North Carolina State University)
Lorraine Wright (North Carolina State University)

Charge

1. Identify, develop, and publicize in the *ATA Newsletter* and on the ATA web site opportunities for faculty internships with the AICPA, IRS, accounting firms, and other organizations.
2. If requested, develop a session on faculty internships for the 2003 Midyear Meeting.
3. Explore opportunities for ATA members to work with IRS, Treasury, AICPA, ABA, and other groups in (1) developing joint research topics, and (2) serving on committees, task forces, and other working groups.
4. Work with the Tax Policy Oversight Committee in identifying and recommending ATA members to serve on AICPA Technical Resource panels, committees, and task forces.
5. Explore ways that tax professionals can become more involved with the ATA.

Graduate Tax Education

Chair

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Members

Lorence Bravenec (Texas A&M University)
Steve Gara (Old Dominion University)
Jim Hamill (University of New Mexico)
Linda Johnson (Kennesaw State University)
Richard Leaman (University of Denver)
David Maloney (University of Virginia)
Gil Manzon (Boston College)
Ed Milam (Mississippi State University)
Jim Young (Northern Illinois)

Charge

1. Identify the different types of curricula that universities have developed for 150-hour programs. Work with the Midyear Meeting Planning Committee to develop a session about the different types of curricula and the status of graduate tax education in light of the 150-hour program.
2. Should additional assistance be needed to complete the first charge, contact the Curriculum and Accreditation Committee.
3. Identify potential means for attracting capable students toward pursuing a Ph.D. with a tax emphasis.

JATA Conference

Chair

John Robinson
The University of Texas at Austin
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Members

Bryan Cloyd (University of Illinois)
Merle Erickson (University of Chicago)
Bin Ke (Pennsylvania State University)
Ann Magro (University of Oklahoma)
Sonja Olhoft Rego (The University of Iowa)
Sue Porter (University of Massachusetts)

Charge

1. Coordinate the JATA Conference activities with the Midyear Meeting Program Committee.
2. Solicit and select papers for the 2003 JATA Conference.

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2002–2003 ATA Committees (continued from page 21)

3. Select discussants and moderators as needed for the selected papers. Arrange for any needed audiovisual equipment with the ATA Midyear Meeting Committee.

Legal Research

Chair

Stewart Karlinsky
San Jose State University
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College of Business
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Members

Art Cassill (University of North Carolina at Greensboro)
Mark Cowan (University of Connecticut)
Leonard Goodman (Rutgers–New Brunswick)
Debra Grace (California State University, Long Beach)
David Jaeger (University of North Florida)
Francine Lipman (Chapman University)
Brian Masie (PricewaterhouseCoopers LLP)
James Pratt (University of Houston)
Tina Quinn (Arkansas State University)

Charge

1. Establish and post in the Summer and Fall *ATA Newsletters* as well as on the ATA web site guidelines for the submission of legal research papers to the ATA Midyear Meeting.
2. Solicit and select legal research papers for presentation at the 2003 ATA Midyear Meeting. Work with the Editor of the *ATA Journal of Legal Tax Research* to coordinate efforts so that manuscripts may be considered for potential publication in the journal.
3. Work with the Midyear Meeting Program Committee to determine the number of papers to be presented at the 2003 Midyear Meeting.
4. Arrange for discussants, moderators, and audiovisual equipment if needed.
5. If requested, work with the Editor of the *ATA Journal of Legal Tax Research* to assist in attracting high-quality manuscripts to the journal and to provide any other assistance he may request.

Long-Range Planning Task Force

Chair

Silvia Madeo
University of Georgia
Tull School of Accounting
Terry College of Business Administration
225 Brooks Hall
Athens, GA 30602-6252

Members

Anne Christensen (Montana State University)
Allen Ford (University of Kansas)
Beth Kern (Indiana University South Bend)
Ed Maydew (University of North Carolina)

Charge

1. Ascertain the challenges facing tax research, education, practice, and the ATA.
2. Make recommendations to the Trustees regarding strategies that the ATA can pursue to meet future challenges.

Membership

Chair

Nancy Nichols
James Madison University
School of Professional Studies—Accounting
MSC 0203
Harrisonburg, VA 22807
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Fax: (540) 568-3017
Email: nicholnb@jmu.edu

Members

Khonday Karim (Rochester Institute of Technology)
Reg Rezac (Texas Woman's University)
Rob Walsh (Marist College)
John Janiga (Loyola University Chicago)

Charge

1. Ensure that membership information is available for display and distribution at the AAA Annual Meeting and Regional Meetings. Coordinate this activity with the AAA Annual Program Committee and the Regional Programs Committee. The Regional Programs Committee will distribute the brochures at the Regional Meetings.
2. Work with the New Faculty Concerns Committee to target prospective members of the ATA.
3. Update the Membership Brochure to include the new *ATA Journal of Legal Tax Research*.
4. Identify through the AAA, ATA members whose memberships have lapsed and invite them to rejoin the ATA.
5. Develop a description of procedures that the Membership Committee performs annually that may be updated and passed on to successive Membership Committees.

Midyear Meeting Program

Chair

Amy Dunbar
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School of Business Administration
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Members

Marcel Escoffier (Florida International University)
Robert Halperin (University of Illinois)
Zite Hutton (Western Washington University)

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2002–2003 ATA Committees (continued from page 22)

Beth Kern (Indiana University South Bend)
Lillian Mills (The University of Arizona)
Linda Nelsestuen (University of New Orleans)
Nancy Nichols (James Madison University)
Sara Nutter (George Mason University)
John Phillips (University of Connecticut)
Shelley Rhoades-Catanach (Villanova University)
Robert Ricketts (Texas Tech University)
Jim Seida (University of Notre Dame)
Gillian Spooner (KPMG)

Charge

1. Plan the 2003 Midyear Meeting including hotel selection, session topics, speakers, rooms, meals, and breaks.
2. Coordinate a research session and a new faculty/doctoral session with the Research Methodologies Committee.
3. Coordinate a teaching session with the Teaching Resources Committee.
4. Coordinate the Legal and Education Research sessions with the chairs of the Legal Research and Education Research committees.
5. Coordinate a Graduate Tax Education session with the Chair of the Graduate Tax Education Committee.
6. Coordinate an internship and faculty experiences session with the External Relations Committee.
7. Coordinate a New Faculty Breakfast with the New Faculty Concerns Committee.
8. Arrange for a luncheon speaker and an appropriate gift or honorarium.
9. Handle all on-site activities.
10. Promote the meeting at the 2002 Annual Meeting by providing a preliminary program and information about meeting and hotel registration.
11. Secure evaluation of meeting components (program, speakers, food, hotel, etc.) at the Midyear Meeting. Forward summary data to the President-elect and Vice President-elect for planning the following year's Midyear Meeting. Submit a complete report to the Trustees.
12. Assist the Vice President-elect with planning for the 2004 Midyear Meeting.

Midyear Meeting Site Selection

Chair

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Members

Amy Dunbar (University of Connecticut)
Beth Kern (Indiana University South Bend)

Charge

1. Select a primary site and a back-up site for the 2006 ATA Midyear Meeting. If possible, these sites should be selected from the list of cities approved by the Trustees at the February 2001 meeting. These cities were the highest ranked cities from the membership survey conducted in 1998.
2. Coordinate with the 2003 Midyear Planning Committee to ensure that a wide selection of potential sites are included in the 2003 Midyear evaluation form.
3. Report the selection to the President and the Board of Trustees by their August 2003 meeting. The Board will then approve the selection by a majority vote. If the selection is not approved, it will be sent back to the committee. The committee will then submit another site for the Board's approval.

Nominations

Chair

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School of Business Administration
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Members

Anne Christensen (Montana State University)
Merle Erickson (University of Chicago)
Doug Shackelford (University of North Carolina)
Marty Wartick (University of Northern Iowa)

Charge

1. Review the procedures of prior nominating committees.
2. Solicit nominations from the membership by placing a notice in the Fall 2002 *ATA Newsletter* and on the ATA web site as well as from the Board of Trustees for a slate of officers for 2003–2004. The slate for 2003–2004 includes the following positions:
 - a. President-Elect
 - b. Vice President-Elect
 - c. Secretary (nomination for a second one-year term is allowed)
 - d. Treasurer
 - e. Three Trustees or additional Trustees if needed
 - f. Two members for the Publications Committee
3. Contact prior years' committee chairs to obtain names and/or nominations of people who would make effective officers and trustees.
4. Select the candidates for nominations by April 1, 2003, and notify the 2002–2003 President and President-Elect of their names. Publish the slate in the Summer 2003 *ATA Newsletter*.
5. Present the slate to the Board of Trustees at the August 2003 meeting and to the ATA membership at the 2003 ATA annual program business meeting.

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2002–2003 ATA Committees (continued from page 23)

Publications

Chair & Director of Publications

Gary McGill
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Fisher School of Accounting
Warrington College of Business
Gainesville, FL 32611-7166
Phone: (352) 392-8881
Fax: (352) 392-7962
Email: mcgill@ufl.edu

Members

Ben Ayers (University of Georgia) 2004
Andrew Cuccia (University of Oklahoma) 2003
Cherie O'Neil (Colorado State University) 2003
Shelley Rhoades-Catanach—Director of Publications—
Elect (Villanova University)
Brian Spilker (Brigham Young University) 2004

Ex-Officio Members

Tom Omer (University of Illinois), Chair, Technology
Committee
John Robinson (The University of Texas at Austin),
JATA Editor
Eugene Seago (Virginia Polytechnic Institute and
State University), *ATA Journal of Legal Tax Research*
Editor
Steve Thompson (Florida Gulf Coast University),
Webmaster
Ron Tidd (Central Washington University), *Newsletter* Editor

Charge

1. Study and report to the President and Board of Trustees on all matters of concern regarding ATA publications.
2. Review and make any necessary changes to the Publication Committee Handbook.
3. Oversee the ATA web site.
4. Consider the feasibility of a new ATA journal focusing on education research. If additional assistance is needed, consult with the education research committee. Report the Publication Committee's recommendation to the Board of Trustees by the August 2003 meeting.
5. Because of the inauguration of the *ATA Journal of Legal Tax Research*, refine the plan for editor rotation so that the editorship terms of *JATA* and the new journal do not expire in the same year.
6. Investigate library access for the *ATA Journal of Legal Tax Research* and the potential for and level of a subscription fee.

Regional Programs

Chair

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Members

Mid-Atlantic

Susan Stiner (Villanova University), Regional Coordinator

Midwest

Judy Sage (Chicago State University), Regional
Coordinator
Becky Sheely (Emporia State)

Northeast

Patricia Nodoushani (University of Hartford), Regional
Coordinator
Phil Frese (Quinnipiac College)
Tracy Noga (Suffolk University)

Ohio

Barry Arlinghaus (Miami University), Regional Coordinator

Southeast

Tonya Flesher (University of Mississippi), Regional
Coordinator
Bill Brown (Longwood College)
Steve Gara, (Old Dominion University)

Southwest

Bambi Hora (University of Central Oklahoma),
Regional Coordinator
Wilma Dye (The University of Texas of the Permian
Basin)
Pam Smith (The University of Texas at San Antonio)

Western

Sharon Cox (University of Hawaii), Regional Coordinator
Steve Smith (Western Washington University)

Charge

1. Establish contact with the AAA Regional Vice President and the regional program chairs to ensure that the ATA is represented on all regional programs.
2. Assist the Regional Vice President and program chairs in organizing sessions on tax research and tax educational issues. Notify members of submission deadlines and requirements for papers and panel sessions.
3. Work with the ATA President to send an email to ATA members notifying them of submission deadlines for all regional meetings.
4. Attend regional program planning meetings.
5. Coordinate with any organizations sponsoring pre- and post-meeting seminars at the regional meetings.
6. Assist the Membership Committee with distributing materials about the ATA at the regional meetings.
7. Introduce tax practitioners to the ATA by involving them in planning.
8. Publish information about the tax portion of the regional meetings in the *Spring ATA Newsletter* and the ATA web site.
9. Develop a description of procedures used to coordinate the Regional Programs that may be updated and passed on to successive Regional Program Chairs.

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Research Resources and Methodologies

Chair

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Fax: (608) 263-0477
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Members

Mike Calegari (Santa Clara University)
Charles Enis (Pennsylvania State University)
Pete Frischmann (Idaho State University)
Richard Sansing (Dartmouth College)
Ananth Seetharaman (Saint Louis University)
Wayne Shaw (Southern Methodist University)

Charge

1. In coordination with the Midyear Committee, plan and administer a research session at the 2003 ATA Midyear Meeting. This includes the solicitation and selection of papers, speakers, moderators, and discussants as needed.
2. In coordination with the Midyear and New Faculty Concerns Committees, plan and administer a New Faculty/Doctoral Student research session at the 2003 Midyear Meeting. This includes the solicitation and selection of papers to be presented as well as selection of moderators and/or discussants.
3. Establish and post in both the Summer and Fall 2002 *ATA Newsletters* as well as the ATA web site the guidelines for submission of New Faculty/Doctoral research papers to the ATA Midyear Meeting.
4. Create a research column for the Fall 2002 and Summer 2003 *ATA Newsletters* that includes citations and brief summaries of several research articles in each of the major paradigms that are likely to be of interest to ATA members. Strive to find articles that are in journals that ATA members may not routinely read.

Tax Policy Research Oversight

Chair

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Email: curatola@drexel.edu

Members

Anna Fowler (The University of Texas at Austin)
Annette Nellen (San Jose State University)
Ken Orbach (Florida Atlantic University)
Ed Outslay (Michigan State University)
Ed Schnee (The University of Alabama)

Charge

1. Monitor legislative and regulatory activity for the purpose of identifying topics for consideration by the Tax Policy Subcommittees.

2. Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

Tax Policy Subcommittees

Charge

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical or policy research in your area.

Complexity Reduction

Members

Tom Davies (University of South Dakota), Chair
Myron Hulen (Colorado State University)
Tim Krumwiede (Bryant College)
John McGowan (Saint Louis University)
Richard Powell (Pepperdine University)
Don Samelson (Colorado State University)
John Stancil (Florida Southern College)

Corporate Tax Policy

Members

Steve Balsam (Temple University), Chair
Tom Dickens (Clemson University)
Brian Greenstein (Seton Hall)
Roland Lipka (Temple University)
David Ryan (Temple University)
Tony Wilson (Delta State University)

Family Tax Policy

Members

Craig White (University of New Mexico), Chair
Ken Abramowicz (University of Alaska Fairbanks)
Steve Cash (Clemson University)
Valerie Chambers (Texas A&M University–Corpus Christi)
Bill Kulsrud (Indiana University Indianapolis)

Flowthrough Entities Policy

Members

Paul Streer (University of Georgia), Chair
Jim Hamill (University of New Mexico)
Janet Tillinger (Texas A&M University–Corpus Christi)

International Tax Policy

Members

Hughlene Burton (University of North Carolina at Charlotte), Chair
Roger Graham (Oregon State University)
Kevin Holland (University of Wales, Aberystwyth)
Thomas McGhee (Savannah State University)
Kent Swift (Zayed University)
Susan Sorensen (University of Minnesota)

(continued on page 26)

Multistate Tax Policy

Members

Debra Callihan (Virginia Polytechnic Institute and State University), Chair
Lisa Church (Rhode Island College)
Richard Hofmann (Indiana University Kokomo)
Kate Mantzke (Northern Illinois University)
Ralph Tower (Wake Forest)

Tax Accounting Policy

Members

Dennis Gaffney (Le Moyne College), Chair
Susan Anders (St. Bonaventure University)
Rick Davis (Susquehanna University)
David LaRue (University of Virginia)
Gene Seago (Virginia Polytechnic Institute and State University)
Jim Wheeler (University of Michigan)

Teaching Resources

Co-Chairs

Suzanne Luttman (Online Cases)
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Department of Accounting
Leavey School of Business and Administration
500 El Camino Real
Santa Clara, CA 95053-0380
Phone: (408) 554-4897
Fax: (408) 554-5193
Email: sluttman@scu.edu

Timothy J. Rupert (Midyear Meeting Session)
Northeastern University
Accounting Group, College of Business Administration
404 Hayden Hall
Boston, MA 02115-5000
Phone: (617) 373-8814
Fax: (617) 373-8814
Email: T.Rupert@neu.edu

Members

Caroline Craig (Illinois State University)
Cheryl Cruz (California State University, Los Angeles)
Terri Gutierrez (University of Northern Colorado)
Bobbie Martindale (Dallas Baptist University)
Janet Mosebach (University of Arkansas)
Claire Nash (Christian Brothers University)
Mark Reid (University of New Orleans)
Robert Shapiro (Seton Hall University)
Jay Soled (Rutgers University)

Charge

1. In coordination with the ATA Midyear Meeting Committee, plan and administer a teaching session at the 2003 ATA Midyear Meeting.
2. Plan and begin implementing an online teaching case exchange. Implementation should consider how the cases should be organized to facilitate ATA members' ease of access. Should additional assistance be required, consult with the Accreditation and Curriculum as well as the Technology and Website Committees.

3. Write a column for the Spring *ATA Newsletter* that includes citation and short summaries of articles about innovative teaching ideas.

Technology

Chair

Tom Omer
University of Illinois at Chicago
Department of Accounting
College of Business Administration
601 S. Morgan
Chicago, IL 60607-7123
Phone: (312) 996-4438
Fax: (312) 996-4520
Email: tcomer@uic.edu

Members

Nell Adkins (The University of Alabama at Birmingham)
Bill Brown (Longwood College)
Glenda Brock (California State Polytechnic University, Pomona)
Rick Christ (Valparaiso University)
Kevin Misciewicz (University of Notre Dame)
Kevin Murphy (Oklahoma State University)
Richard Newmark (University of Northern Colorado)
Dennis Schmidt (University of Northern Iowa)
Jerry Stern (Indiana University)
John Wilguess (Oklahoma State University)

Charge

1. In coordination with the ATA Midyear Meeting Committee, plan and administer a technology session at the 2003 ATA Midyear Meeting.
2. Assist the Web Site Committee as requested to assist with web site development.
3. Assist the Publication Committee in supporting and/or developing the technology for ATA journal(s).
4. Assist the ATA Webmaster in the maintenance and expansion of the ATA web site, if requested.
5. Assist the *JATA* software editor with obtaining software reviews.
6. Support the ATA in its efforts to communicate to its members electronically.

Web Site

Chair

Steve Thompson, Webmaster
Florida Gulf Coast University
Department of Accounting, Taxation & Business Law
10501 FGCU Blvd. South
Fort Myers, FL 33965-6565
Phone: (941) 590-7346
Fax: (941) 590-7330
Email: sthompso@fgcu.edu

Members

Zite Hutton (Western Washington University)
Ron Tidd (Central Washington University)

(continued on page 27)

2002–2003 ATA Committees (continued from page 26)

Charge

1. Review the ATA web site's design to facilitate communication with ATA members.
2. Assist the Webmaster with maintaining the web site.
3. Should the Teaching Resources Committee request assistance with the online Teaching Case Exchange, assist them with placing the cases online. This may include password protection of solutions.
4. Assist the Archives Task Force with creating online ATA Archives. The Archives Task Force will decide what information should be included and how it should be organized. The Web Site Committee will place the Archives on the web site.

CALL FOR NOMINATIONS 2003 INNOVATION IN ACCOUNTING EDUCATION AWARD

The American Accounting Association requests nominations for the Innovation in Accounting Education Award.

The intent of the award is to encourage innovation and improvement in accounting education. The award will recognize significant programmatic changes or a significant activity, concept, or set of materials. The winner may be an individual, a group of individuals, or an institution.

The primary criteria used by the Selection Committee to judge submissions include:

- Innovation;
- Demonstrated educational benefits; and
- Adaptability by other educational institutions or to other situations.

Nominations

Nomination letters are encouraged from individuals who are aware of innovative work done by others, as well as from those involved with the innovation. The nomination letter should include the name(s) of the individuals or institution involved and a brief description of the innovative work, and must be submitted no later than **January 15, 2003**.

Submission of Materials

Once nomination letters are received, the Committee will request application materials from nominees and will provide details on the submission process and deadline. Nomination letters should be sent to:

Jane F. Mutchler
Ernst & Young Professor of Accountancy
Robinson College of Business
University Plaza
Georgia State University
Atlanta, GA 30303-3083

Electronic submissions are preferred and encouraged
Send electronic submissions to jmutchler@gsu.edu

The winner will be announced in *Accounting Education News*. The award, a plaque, and \$5,000, funded by the Ernst & Young Foundation will be presented at the 2003 AAA Annual Meeting.

Although publication is not a requirement for receiving the award, the award-winning innovation will be eligible for publication in ***Issues in Accounting Education*** as a scholarly article, subject to the normal manuscript review process.

REGIONAL MEETINGS 2003

ATA members are encouraged to submit papers to the AAA regional meetings to help ensure high-quality tax sessions at these meetings. Dates, locations, and submission deadlines for the annual meetings are as follows:

Region	Date	Location	Paper Submission Deadline(s)*
Southwest	March 5–March 8, 2003	Houston, TX	9/10/2002
Mid-Atlantic	April 10–12, 2003	Philadelphia, PA	11/1/2002 and 1/15/2003
Southeast	March 27–29, 2003	Charleston, SC	11/1/2002 and 1/6/2003
Ohio	May 1–3, 2003	Dublin, OH	1/13/2003
Midwest	April 10–12, 2003	St. Louis, MO	9/29/2002
Northeast	April 24–26, 2003	Stamford, CT	11/1/2002
Western	April 24–26, 2003	Seattle, WA	12/2/2002

* In regions with two deadlines, the earlier deadline represents the early submission deadline, which promises earlier review responses to the authors; the later deadline represents the last possible submission deadline.

Detailed information concerning submission requirements and guidelines for submitting panel or workshop proposals are available in the individual Calls for Papers for the 2003 Regional Meetings, posted at the AAA's web site (<http://accounting.rutgers.edu/raw/aaa/>). Additional information about AAA meetings is also available at <http://aaahq.org/meetings/default.cfm>.

American Accounting Association

5717 Bessie Drive
Sarasota, FL 34233-2399
Printed in the USA

2003 MIDYEAR MEETING AND JATA CONFERENCE

St. Petersburg, Florida • February 28–March 1, 2003

Tentative Program

Extending our Scholarship Beyond the University

Friday, February 28, 2003

All sessions will take place at the Hilton St. Petersburg. See the ATA web site for program updates (<http://www.atasection.org/ata-midyear-program-2003.htm>).

7:30 AM

Registration Opens

7:30–6:30 AM

Publisher Exhibits

8:00–9:00 AM

Committee Member: Nancy Nichols (James Madison University)

(1) CPE session: LLCs

Christopher Kelley, KPMG Senior Manager specializes in the federal taxation of partnerships. Prior to joining KPMG's Washington National Tax Practice, he worked in the Office of Chief Counsel at the Internal Revenue Service, where he worked extensively on regulations and rulings regarding the taxation of partnerships and S corporations.

9:00–10:00 AM

(1) CPE session: Advance Pricing Agreements (APAs)

Alan Alford, KPMG Manager, New York, has consulted on transfer pricing and other economic analyses for clients seeking APA rulings with U.S. and foreign tax authorities. This includes bilateral APAs between the U.S. and Japan in the semiconductor industry. Prior to joining KPMG, Alford taught and conducted research in the area of international finance for several universities worldwide.

8:00–10 AM

(2) CPE session: Distance Learning

The University of Connecticut delivers its Master of Science Program in Accounting online. John Phillips will show how the tax classes are taught in this program. This session will be conducted in a wired classroom. Participants who bring their own laptops will benefit the most from this session.

10:00–10:30 AM

Refreshment Break

10:30–12:30 PM

(1) JATA Conference

See the Call for Papers for this conference (<http://www.atasection.org/call-jata-2003.html>).

(2) CPE session: Enhancing Teaching with Technology

Richard Newmark will demonstrate technology tools he uses in classroom teaching, including an online tax research library and discussion forums to create teams for tax return assignments. Check out his class at <http://phduh.com/unc/baac428/>. Steve Thompson will show how he uses Flash; client-side technology (e.g., Javascripting and HTML); and server-side technology (e.g., Active Server Pages) to make a distance-learning classroom as close as possible to a "direct-delivery" classroom.

Noon–1:30 PM

Lunch

Yvonne Hinson, chair of the New Faculty Concerns Committee, will introduce our new tax faculty.

Concurrent Sessions

1:30–3:30 PM

(1) JATA Conference (cont'd)

Moderator: John Robinson (The University of Texas at Austin)

1:30–3:30 PM

(2) Legal Research

See the Call for Papers for this session (<http://www.atasection.org/call-legal-2003.html>).

Moderator: Stu Karlinsky (San Jose State University)

3:30–4:00 PM

Refreshment Break



- 4:00–6:00 PM **(2) Ethical Tax Shelters – An Oxymoron?**
 Where do you draw the line when it comes to tax shelters? Joseph Bankman, Stanford University, David Harris, Manager, IRS Office of Tax Shelter Analysis, and Robert Willens, Lehman Brothers, will be members of a panel discussing this issue. Bankman is working on research involving the role of accountants in tax evasion. Recent publications deal with tax shelters (<http://lawschool.stanford.edu/faculty/bankman/>). Harris has responsibility for implementing the Service's tax shelter initiatives and improving tax administration for tax shelters. Previously, he was Director of the IRS Industry Specialization Program, where he had responsibility for the Technical Advisor program. Willens was formerly tax partner-in-charge of the capital markets group at KPMG Peat Marwick, and he has participated in numerous transactions focusing on devising tax- and accounting-oriented solutions to business problems.
Moderator: Jim Seida (University of Notre Dame); **Committee Member:** Amy Dunbar (University of Connecticut).
- 6:00–6:45 PM **Committee Meetings**
- 6:30–8:00 PM **Reception**

Saturday, March 1, 2003

7:30–8:30 AM **Continental Breakfast OR New Faculty Breakfast:** Organizer—Yvonne Hinson (Wake Forest University).

7:30–5:00 PM **Publisher Exhibits**

Concurrent Sessions

- 8:30–10:00 AM **(1) New Tax Researchers**
 New faculty and Ph.D. students will present their research. The goal of this session is to provide a forum for new tax researchers to present early research and to receive feedback from discussants and participants. See the Call for Papers for this session (<http://www.atasection.org/call-new-faculty-2003.html>).
Moderator: Jon Davis (University of Wisconsin–Madison); **Committee Member:** Jim Seida (University of Notre Dame).
- 8:30–10:00 AM **(2) Internship/Sabbatical Opportunities**
 Representatives of the AICPA, the U.S. Treasury, and two national accounting firms will discuss internship and sabbatical opportunities. The purpose of this session is to open the door between ATA members and agencies or firms interested in a mutually beneficial experience.
Moderator: Roby Sawyers (North Carolina State University); **Committee Member:** Linda Nelsestuen (University of New Orleans).
- 10:00–10:30 AM **Refreshment Break**
- 10:30–Noon **(1) IRS Research**
 IRS Research personnel will make a short presentation on ongoing projects, areas of interest for future research, existing avenues for collaboration, and data confidentiality concerns. This session also provides ample time for Q&A with a panel of IRS Research representatives and tax faculty who have research experience using IRS data.
Moderator: Pamela Smith (The University of Texas at San Antonio); **Committee Members:** Lillian Mills (The University of Arizona) and Sarah Nutter (George Mason University).
- 10:30–Noon **(2) The Changing CPA Exam: Are Your Students Prepared?**
 The structure and format of the CPA exam are scheduled to undergo dramatic changes in 2003. This session will provide an overview of these changes. In addition, panel members will discuss class exercises and materials they have developed to help prepare their students for the new exam format.
Moderator: Tim Rupert (Northeastern University); **Committee Member:** Zite Hutton (Western Washington University).
- 12:00–1:30 PM **Lunch:** 12 faculty with sabbatical or internship experience will be discussion leaders at the luncheon tables. We would like more! Please volunteer! **Committee Member:** Linda Nelsestuen (University of New Orleans).
Luncheon Speaker: Tina P. Johnson, Senior Vice President of Publix. Founded in 1930, Publix Super Markets is the largest and fastest-growing employee-owned supermarket chain in the United States (<http://www.publix.com>). Johnson began her Publix career in their tax group. She is currently working with the audit committee to determine how the Sarbanes-Oxley Act of 2002 will impact Publix.
Committee Member: Nancy Nichols (James Madison University).

- 1:30–3:00 PM **(1) Education Research: Ideas, Opportunities and Venues**
 Interested in tax education research? What has prior research shown? What are the pitfalls and opportunities available for future studies? Speakers include authors of current and prior tax education research projects. See the Call for Papers for this session (<http://www.atasection.org/call-education-2003.html>).
Moderator: Peggy Hite (Indiana University Bloomington); **Committee Member:** Robert Ricketts (Texas Tech University).
- 1:30–3:00 PM **(2) Teaching Tax in Graduate Programs**
 Panelists will describe innovative approaches to tax education at the graduate level. We will consider both Master of Taxation programs and tax courses/tracks within Master of Accounting programs. Please come prepared to share your insights and ideas on the future of graduate tax education.
Moderator: Sue Porter (University of Massachusetts); **Committee Member:** Shelley Rhoades-Catanach (Villanova University).
- 3:00–3:30 PM **Refreshment Break**
- 3:30–5:00 PM **(1) The Stock Option Deduction**
 Doug Shackelford (The University of North Carolina at Chapel Hill) and Michelle Hanlon (University of Michigan) will discuss the employee stock option deduction and the potential impact that accounting for the deduction will have on empirical research.
Moderator: Jon Davis (University of Wisconsin–Madison); **Committee Member:** Robert Halperin (University of Illinois at Urbana–Champaign).
- 3:30–5:00 PM **(2) Using Images in Teaching**
 Tom Terry, a biology professor at Connecticut demonstrates how he uses images in his teaching. He makes mitochondria sexy! His students love him. <http://www.sp.uconn.edu/~terry/Common/bio.html>
Moderator: Tom Omer (University of Illinois at Urbana–Champaign); **Committee Member:** Amy Dunbar (University of Connecticut).

Meeting Registration Information

To register for the 2003 Midyear Meeting, you may register at the ATA web site (<http://www.atasection.org>) or you may use the registration form in newsletter. The meeting registration fee includes name badge (required for admittance to all events), all meals specified in the program, and a list of registrants. Anyone whose registration is not received by **January 27, 2003**, will be charged a \$25 late registration fee.

To help us plan for proper room size and food requirements, it is very important that you complete the form indicating the sessions and meals you expect to attend.

Conference Hotel Information

The Hilton St. Petersburg is located in downtown St. Petersburg's Waterfront District. For more information about the hotel, please refer to <http://www.stpetehilton.com>.

Making a Reservation


Hotel reservations may be made either by phone or online. To make a reservation by phone, call the Hilton St. Petersburg directly at (727) 894-5000 or you may fax them at (727) 823-4797. Be sure to mention that you are with the American Taxation Association to get our special rate of \$149 single or double occupancy (plus tax). To register online, go to the Hilton St. Petersburg website (<http://www.stpetehilton.com/reservations/reservations.html>). Choose the Hotel Reservations link. In addition to the dates of your stay and number in your party, you will need to insert our group code, ATA.

We had to guarantee a minimum number of guest rooms to get this rate (the ATA must pay for unused rooms). To help us meet the room block requirement, please stay at the Hilton St. Petersburg and make your reservations early. A block of rooms will be held until **January 27, 2003**. However, we cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cut off date. So please do not wait until the last minute to make your reservations.

Checking In/Out

Check-in time is 3:00 PM and checkout time is 12:00 PM. Your room may be ready before the normal check-in time, but early check-in cannot be guaranteed. If you arrive early and your room is not available, the hotel will store your luggage. You may wish to arrive the night before the meeting and/or stay after the meeting to enjoy the hotel's fine facilities and those of the St. Petersburg area. Our special rate will be honored by the hotel (subject to availability) from Wednesday, February 26 through Monday, March 3, 2003.

Airport to Hotel Information

	<p>Tampa Int'l Distance from hotel: 22 mi. Drive time: 30 min. Directions: Take I-275 South to Exit 9, follow Exit 9 to its end on First Street, turn Left, Hilton is 2 Blocks down on the Left.</p> <p>Getting to and from the Airport Limousine and taxi service is available.</p>
	<p>St Pete/Clearwater Airport Distance from hotel: 15 mi. Drive time: 20 min. Directions: Take Ulmerton Road East to I-275 South, take Exit 9 to its end on 1st Street, turn left and go 2 blocks, Hilton is on the left.</p> <p>Getting to and from the Airport Taxi service is available.</p>



What to See and Do in St. Petersburg

St. Petersburg offers wonderful weather and miles of sandy beaches. The conference hotel is within walking distance of cultural and arts activities, the marina, restaurants, and nightlife. Look for the bright pink trolleys...and you've found the Looper, the easiest way to see the sights of the city. The trolleys provide service from 11 AM to 5 PM every day. Points of interest include the Pier, Salvador Dali Museum, Bayfront Center, Florida International Museum with the John F. Kennedy Exhibit, Holocaust Museum, St. Petersburg Museum of Fine Arts, the Shoppes of Beach Drive, Al Lang Field, Janus Landing Courtyard and Entertainment District, Busch Gardens, Florida Aquarium, and Lowry Park Zoo. The Marina District is home to many diverse restaurants. The Pier is within walking distance of the hotel. This five-story complex contains 16 specialty stores, specialty carts, a Food Court, and one sit-down restaurant. See <http://www.stpete.com/visitorguide.htm> for more information about St. Petersburg.

Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE for attending the sessions at this meeting.

2003 ATA Midyear Meeting Program Committee

Robert Halperin, University of Illinois at Urbana-Champaign (rhalperi@uiuc.edu)

Zite Hutton, Western Washington University (zite.hutton@wwu.edu)

Lillian Mills, The University of Arizona (lmills@u.arizona.edu)

Linda Nelsestuen, University of New Orleans (lnelsest@uno.edu)

Nancy Nichols, James Madison University (nicholnb@jmu.edu)

Sara Nutter, George Mason University (snutter@som.gmu.edu)

John Phillips, University of Connecticut (john.phillips@business.uconn.edu)

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Jim Seida, University of Notre Dame (jseida@nd.edu)

Gillian Spooner (advisory), KPMG

Jon Davis (advisory) University of Wisconsin-Madison (jdavis@bus.wisc.edu)

Marty Escoffier (advisory), Florida International University (escoffm@fiu.edu)

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Tom Omer (advisory), University of Illinois at Chicago (tcomer@uic.edu)

John Robinson (advisory), The University of Texas at Austin (j.r.robinson@mail.utexas.edu)

Tim Rupert (advisory), Northeastern University (t.rupert@neu.edu)

Beth Kern (president), Indiana University South Bend (bkern@iusb.edu)

Amy Dunbar (chair), University of Connecticut (amy.dunbar@business.uconn.edu)

Please address your questions or comments regarding this meeting to the committee member responsible for the session or contact the committee chair.

REGISTRATION FORM FOR THE ATA MIDYEAR MEETING AND JATA CONFERENCE
February 28–March 1, 2003 at the Hilton St. Petersburg
(Please Print or Type)

Member ID # _____ Name: _____
 School or Employer: _____ Nickname (for badge) _____
 Mailing Address: _____
 City: _____ State: _____ Zip Code: _____
 Telephone: () _____ Fax: () _____
 Email Address: _____

Name(s) of Guest(s) attending the Friday Reception: _____

Is this the first ATA Midyear Meeting you are attending? Yes No

If you are a new faculty member (received your Ph.D. in 2001–2002), please check

Anyone whose registration has not been received by January 27, 2003 will be charged a \$25 late registration fee. All meals listed in the program are included in the registration fee.

Registration Fee: (please check appropriate box)	Per Person	Total
<input type="checkbox"/> Regular (electronic transmission of papers)	\$150	\$ _____
<input type="checkbox"/> Student (electronic transmission of papers)	\$75	\$ _____
<input type="checkbox"/> Late Registration fee (for registrations received after 1/27/03)	\$25	\$ _____
<input type="checkbox"/> Guest tickets for the Friday evening reception (list names above)	\$20	\$ _____

PAY ONLY IF BRINGING GUEST(S) TO THE RECEPTION

Total Amount Remitted (see below) \$ _____

If you would prefer a vegetarian meal, please place a check in this box

Note: Because of an advance guarantee on meals, only a limited number of meal tickets can be sold on-site. If you have special needs as covered by the Americans with Disabilities Act, please enclose a letter indicating the type of special services required.

FOR PLANNING PURPOSES PLEASE CHECK THE BOXES FOR THE SESSIONS YOU EXPECT TO ATTEND.

Friday, February 28, 2003

- 7:30 – 8:30 AM Continental Breakfast
- 8:00 – 10:00 AM CPE Session – Legal **OR** CPE Session – Technology (please bring your laptop)
- 10:30 – 12:30 PM JATA Conference **OR** CPE Session – Technology (please bring your laptop)
- Noon – 1:30 PM Buffet Lunch
- 1:30 – 3:30 PM JATA Conference **OR** Legal Research
- 4:00 – 6:00 PM Ethical Tax Shelters – An Oxymoron?
- 6:30 – 8:00 PM Reception

Saturday, March 1, 2003

- 7:30 – 8:30 AM Continental Breakfast
- 8:30 – 10:00 AM New Tax Researchers **OR** Internship/Sabbatical Opportunities
- 10:30 – Noon IRS Research **OR** The Changing CPA Exam: Are Your Students Prepared?
- Noon – 1:30 PM Lunch with Guest Speaker
- 1:30 – 3:00 PM Education Research: Ideas, Opportunities and Venues **OR** Teaching Tax in Graduate Programs
- 3:30 – 5:00 PM The Stock Option Deduction **OR** Using Images in Teaching

Please send this registration form with credit card information completed or a check made payable to the American Accounting Association for the appropriate amount to:

American Accounting Association
 5717 Bessie Drive
 Sarasota, FL 34233-2399

You may pay by credit card (MasterCard or VISA ONLY). If you pay by credit card, you may fax this form to (941) 923-4093.

MasterCard VISA Account Number: _____
 Signature: _____ Expiration Date: _____

No refunds for cancellations after February 14, 2003. All cancellations and additions must be received in writing.